



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Division of Program Compliance – Audits Branch
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November 25, 2009

Michael Heggarty, MFT, Director
Nevada County Behavioral Health
500 Crown Point Circle, Suite 120
Grass Valley, CA 95945

Dear Mr. Heggarty:

AUDIT REPORT – NEVADA COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Nevada County for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Program Costs				
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,653,078	\$	1,702,400	\$ 49,322
Federal Share of Healthy Families/Medi-Cal	\$ 91,851	\$	101,417	\$ 9,566
State General Funds EPSDT Due State	\$ 377,976	\$	375,868	\$ (2,108)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Michael Heggarty, MFT, Director
November 25, 2009
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda

WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda

SHIRLEY CASTANEDA, Supervisor
Audits - Bay and Central Region

Enclosures

Certified Mail

**NEVADA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

FINDING: MH 1969 FORM

Our review disclosed that County's determination of Short-Doyle Medi-Cal (SD/MC) direct services was based on published rate charges. These costs resulted in amounts lower than the SMA upper limits. The County has an option to file the MH 1969 Forms and County did not complete them during the submission of the final settled cost report. There are two parts of MH 1969 Forms: Questionnaire and calculation of the lower of costs or charges determination.

There are four questions noted on MH 1969 questionnaire that required a "yes" response. The purpose of MH 1969 questionnaire is to determine if County qualifies as a Nominal Fee Provider.

- County met the requirements as follows.
- The legal entity must have a published schedule of its full (non-discounted) charges.
- The legal entity's revenues for patient care must be based on application of a published charge schedule.
- The legal entity must maintain written policies for its process of making patient indigence determinations.
- The legal entity must maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures.

County submitted documentations to show County's exemption. The exemption must be proven separately for Medi-Cal Inpatient Services (Mode 05-Hospital Inpatient Services) and Medi-Cal Outpatient Services (Mode 05-Other 24 Hour Services, Mode 10-Day Services, and Mode 15 – Outpatient Services).

AUDIT AUTHORITY:

- FY 04-05 Cost and Financial Reporting System (CFRS) Instruction Manual;
- DMH Letter No. 90-05

RECOMMENDATION:

The objective of MH 1969 is to determine whether legal entities are exempt from having to apply the Lower of Cost of Charges (LCC) Principle. MH 1969 is an optional form and should be completed by legal entities whose charges are lower than the SMA upper limits; and costs for non-negotiated rate legal entities or negotiated rates for negotiated rate legal entities.

**NEVADA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

FINDING continued ...

If a legal entity's Medi-Cal adjusted customary charges are less than 60 percent of Medi-Cal costs, and the legal entity meets the four additional criteria, the legal entity is exempt from having to include charges in the comparison on the Form MH 1968.

We recommend that the County review the requirement of filing the MH 1969 Form and keep all of the records and documentation supporting this form.

AUDITEE'S REPONSE

For future Cost Reports, the County will ensure that staff preparing the Cost Report review the requirements of filing the MH 1969 and keep all of the records and documentation supporting this form.

SCHEDULE 1

NEVADA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,603,145	\$ 49,322	\$ 1,652,467
HEALTHY FAMILIES - FFP	(Sch. 2a)	91,851	9,566	101,417
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,694,996</u>	<u>\$ 58,888</u>	<u>\$ 1,753,884</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 49,933	\$ 0	\$ 49,933
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 49,933</u>	<u>\$ 0</u>	<u>\$ 49,933</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,653,078	\$ 49,322	\$ 1,702,400
HEALTHY FAMILIES - FFP		91,851	9,566	101,417
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 1,744,929</u>	<u>\$ 58,888</u>	<u>\$ 1,803,817</u>
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch 4)	<u>377,976</u>	<u>(2,108)</u>	<u>\$ 375,868</u>

SCHEDULE 2

**NEVADA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit</u> <u>Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	2,793,103	(22,180)	2,770,923
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	18,034	18,034
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	141,308	535	141,843
9. Total		<u>\$ 2,934,411</u>	<u>\$ (3,612)</u>	<u>\$ 2,930,799</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	61,457	0	61,457
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 61,457</u>	<u>\$ 0</u>	<u>\$ 61,457</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	2,731,646	(4,147)	2,727,499
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	141,308	535	141,843
25. Total		<u>\$ 2,872,954</u>	<u>\$ (3,612)</u>	<u>\$ 2,869,342</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**NEVADA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

Amount Negotiated Rates Exceed Cost

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 448,444	\$ (15,121)	\$ 433,323
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 377,708	\$ 7,982	\$ 385,690
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 377,708</u>	<u>\$ 7,982</u>	<u>\$ 385,690</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 14,131	\$ 53	\$ 14,184
41. Healthy Families Administration	(MH1979, Ln 9)	0	\$ 19,574	\$ 19,574
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 14,184</u>	<u>\$ 14,184</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 0	\$ 94,285	\$ 94,285
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 86,936</u>	<u>\$ (42,029)</u>	<u>\$ 44,907</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,370,823	\$ (16,090)	\$ 1,354,733
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	11,722	11,722
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	188,854	3,991	192,845
50. U.R. Skilled Professional	(MH1979, Ln 14)		70,713	70,714
51. U.R. Other	(MH1979, Ln 15)	43,468	(21,014)	22,454
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 1,603,145</u>	<u>\$ 49,322</u>	<u>\$ 1,652,467</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 1,603,145</u>	<u>\$ 49,322</u>	<u>\$ 1,652,467</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 91,851	\$ 347	\$ 92,198
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	9,220	9,220
60. Total Healthy Families Reimbursement - FFP		<u>\$ 91,851</u>	<u>\$ 9,566</u>	<u>\$ 101,417</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,694,996</u>	<u>\$ 58,888</u>	<u>\$ 1,753,884</u>
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(To Sch. 1)

SCHEDULE 4

**NEVADA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 2,841,511	\$ (14,147)	\$ 2,827,364
(2) Total SD/MC Claims	2,717,831	0	2,717,831
(3) Percent % (Line 1/Line 2)	104.55%	-0.52%	104.03%
(4) EPSDT Claims	900,960	0	900,960
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	941,954	(4,685)	937,269
(6) Cost Settled Baseline for EPSDT	177,902	0	177,902
(7) Net Cost Settlement Amount (Line 5 - Line 6)	764,052	(4,685)	759,367
(8) 50.00% of Cost Settlement Amount (Line 7 x 50.00%)	382,026	(2,342)	379,684
(8a) FY 2001-02 EPSDT Settlement	341,526	0	341,526
(8b) Annual Local Growth (L. 8 - 8a)	40,500	(2,342)	38,158
(9) County Match 10% of Local Growth (8b x 10%)	4,050	(234)	3,816
(10) Net Cost Settlement Amount (L. 8 - 9)	377,976	(2,108)	375,868
(11) SGF Distribution (Settled and Audited)	377,976	0	377,976
(12) SGF Due State	<u>\$ 0</u>	<u>\$ (2,108)</u>	<u>\$ (2,108)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2003-2004, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated August 1, 2003 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced.

AUDIT ADJUSTMENTS

Provider NEVADA COUNTY				Provider Number 00029	No. of Adj. 38	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED ALLOWABLE SD/MC COST</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 377,708	\$ 8,038	\$ 385,690
2	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	19,782	19,574
3	MH 1960	11	C	NON SD/MC ADMINISTRATION	232,921	(27,820)	205,365
Info.	MH 1960	12	C	TOTAL ADMINISTRATION COSTS	<u>\$ 610,629</u>		<u>\$ 610,629</u>
				To reallocate total administrative costs to Medi-Cal and Non-Medi-Cal based on percentage of audited Medi-Cal (including crossover costs) per form MH 1960 to total costs per form MH 1964 in accordance with cost report instructions.			
4	MH 1960	13	C	OTHER SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 86,936	\$ (86,936)	\$ 0
5	MH 1960	14	C	NON SD/MC UTILIZATION REVIEW COSTS	53,611	(53,611)	0
Info.	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 140,547</u>		<u>\$ 140,547</u> *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments are made to administrative costs below.			
				CMS Pub. 15-1, Section 2304			
6	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 140,547	\$ 66,646	\$ 207,193 *
7	MH 1960	18	C	TOTAL MODE COST (DIRECT SERVICES AND MAA)	\$ 4,658,359	\$ (66,646)	\$ 4,591,713
				To include allowable operating costs in Utilization Review costs from mode costs identified by Nevada County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider NEVADA COUNTY				Provider Number 00029	No. of Adj. 38	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED ALLOWABLE SD/MC COST</u>			
8	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	** \$ 0	\$ 94,285	\$ 94,285
9	MH 1960	15	C	OTHER SD/MC UTILIZATION REVIEW	** 0	44,907	44,907
10	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	68,001	68,001
Info.	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ <u>207,193</u>		\$ <u>207,193</u>
				To reallocate total utilization review costs to Medi-Cal and Non-Medi-Cal based on percentage of audited Medi-Cal costs per form MH 1968 to total costs per form MH 1964 in accordance with cost report instructions			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
11	MH 1964	3	A	24-HOUR SERVICES (MODE 05)	\$ 455,502	\$ (7,184)	\$ 448,318
12	MH 1964	4	A	DAY SERVICES (MODE 10)	421,783	(6,652)	415,131
13	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1+Program 2)	3,499,033	114,647	3,613,680
Info.	MH 1964			TOTAL	\$ <u>4,376,318</u>	\$ <u>100,811</u>	\$ <u>4,477,129</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to 24-Hour Services, Day Services, and Outpatient Services using the Relative Value method based on published charges.			
14	MH 1964	4	C	GROSS COST (ASO)	\$ 1,643	\$ (1,150)	\$ 493
15	MH 1964	3	C	COST PER UNIT (ASO)	\$ 9.03	\$ (6.32)	\$ 2.71
				To adjust ASO cost information to agree with County's records.			
16	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	\$ 95,634	\$ 3,395	\$ 99,029
17	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	15,022	533	15,555
Info.	MH 1964			TOTAL	\$ <u>110,656</u>	\$ <u>3,928</u>	\$ <u>114,584</u>
				To adjust reported Outreach Services (Mode 45) and Support Services (Mode 60) to correct the "input" error in settled cost report.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider NEVADA COUNTY				Provider Number 00029	No. of Adj. 38	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
18	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	204,949	(13,079)	191,870 *
19	MH 1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	641,208	(27,721)	613,487 *
Info.				TOTAL	<u>846,157</u>	<u>(40,800)</u>	<u>805,357</u> *
				To adjust Medi-Cal and Medi/Medi units to agree with the State Department of Mental Health Summary of Approved Claims report dated March 16, 2009.			
20	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 191,870	(7,385)	184,485 *
21	MH 1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 613,487	18,512	631,999 *
Info.				TOTAL	** <u>805,357</u>	<u>11,127</u>	<u>816,484</u> *
				To adjust the Department of Mental Health Summary of Approved Claims report to the County records.			
22	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 184,485	(3,830)	180,655 *
23	MH 1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 631,999	(14,647)	617,352 *
Info.				TOTAL	** <u>816,484</u>	<u>(18,477)</u>	<u>798,007</u> *
				To adjust Medi-Cal and Medi/Medi units to the lesser of the State Department of Mental Health Summary of Approved Claims report or County Records.			
24	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI UNITS 50.00%	** 180,655	(7,278)	173,377
25	MH 1966A	8A		TOTAL MEDI-CAL MEDI/MEDI UNITS 50.00%	** 617,352	(6,416)	610,936
Info.				TOTAL	** <u>798,007</u>	<u>(13,694)</u>	<u>784,313</u>
				To identify Medicare crossover units for settlement purposes.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NEVADA COUNTY				00029	38	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
26	MH 1966A	10		TOTAL ENHANCE UNITS 07/01/04 - 09/30/04	0	3,195	3,195 *
27	MH 1966A	10A		TOTAL ENHANCE UNITS 10/01/04 - 06/30/05	0	4,710	4,710 *
Info.				TOTAL	<u>0</u>	<u>7,905</u>	<u>7,905 *</u>
				To adjust Enhance units to agree with the State Department of Mental Health Summary of Approved Claims report dated March 16, 2009.			
Info.	MH 1966A	10		TOTAL ENHANCE UNITS 07/01/04 - 09/30/04 **	3,195	0	3,195 *
Info.	MH 1966A	10A		TOTAL ENHANCE UNITS 10/01/04 - 06/30/05 **	4,710	0	4,710 *
Info.				TOTAL **	<u>7,905</u>	<u>0</u>	<u>7,905 *</u>
				To adjust the Department of Mental Health Summary of Approved Claims report to the County records.			
Info.	MH 1966A	10		TOTAL ENHANCE UNITS 07/01/04 - 09/30/04 **	3,195	0	3,195
Info.	MH 1966A	10A		TOTAL ENHANCE UNITS 10/01/04 - 06/30/05 **	4,710	0	4,710
Info.				TOTAL **	<u>7,905</u>	<u>0</u>	<u>7,905</u>
				To adjust Enhance units to the lesser of the Department of Mental Health Summary of Approved Claims report or the County records.			
28	MH 1966A	11		TOTAL HEALTHY FAMILY UNITS 07/01/04 - 09/30/04	9,020	(1,035)	7,985 *
29	MH 1966A	11A		TOTAL HEALTHY FAMILY UNITS 10/01/04 - 06/30/05	53,334	(1,190)	52,144 *
Info.				TOTAL	<u>62,354</u>	<u>(2,225)</u>	<u>60,129 *</u>
				To adjust Healthy Family units to agree with the State Department of Mental			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NEVADA COUNTY				00029	38	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
30	MH 1966A	11		TOTAL HEALTHY FAMILY UNITS 07/01/04 - 09/30/04 **	7,985	1,035	9,020 *
31	MH 1966A	11A		TOTAL HEALTHY FAMILY UNITS 10/01/04 - 06/30/05 **	52,144	1,190	53,334 *
Info.				TOTAL **	60,129	2,225	62,354 *
				To adjust the Department of Mental Health Summary of Approved Claims report to the County records.			
32	MH 1966A	11		TOTAL HEALTHY FAMILY UNITS 07/01/04 - 09/30/04 **	9,020	(1,740)	7,280
33	MH 1966A	11A		TOTAL HEALTHY FAMILY UNITS 10/01/04 - 06/30/05 **	53,334	(2,465)	50,869
Info.				TOTAL **	62,354	(4,205)	58,149
				To adjust Healthy Family units to the lesser of the Department of Mental Health Summary of Approved Claims report or the County records.			
				<u>ADJUSTED TO REPORTED SHORT-DOYLE/MEDICAL SETTLEMENT</u>			
34	MH1979	23	J	TOTAL SD/MC REIMBURSEMENT - FFP - COUNTY	\$ 1,603,145	\$ 49,322	\$ 1,652,467
				To adjust Total SD/MC Reimbursement to reflect the results of the adjustments made to costs and units of service/time.			
35	MH1979	27	J	TOTAL SD/MC REIMBURSEMENT - HEALTHY FAMILIES FFP - COUNTY	\$ 91,851	\$ 9,566	\$ 101,417
				To adjust Total Healthy Families Reimbursement to reflect the results of the adjustments made to costs and units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider NEVADA COUNTY				Provider Number 00029	No. of Adj. 38	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTED TO REPORTED SHORT-DOYLE/MEDICAL SETTLEMENT</u>			
36	MH 1979			TOTAL SD/MC AND HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY To adjust SD/MC and Healthy Families in conjunction with adjustment number 34 and 35.	\$ 1,694,996	\$ 58,888	\$ 1,753,884 *
37	SCH 1			TOTAL SD/MC REIMBURSEMENT To adjust total SD/MC reimbursement for contract providers as a result of adjustments to SD/MC units Per Final Settlement \$ 49,933 Adjustment 0 Per Audit \$ 49,933	** \$ 1,753,884	\$ 49,933	\$ 1,803,817 *
38	Sch. 4			EPSDT - SGF To adjust the final settlement under EPSDT program to reflect the adjustments made to costs and units of service/time.	\$ 377,976	\$ (2,108)	\$ 375,868
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

Legal Entity: NEVADA COUNTY		A	B	C
Legal Entity Number: 00029		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	3,160,758	3,231,068	6,391,826
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(722,045)	(722,045)
4	Other Adjustments from MH 1962	(209,047)	(27,492)	(236,539)
5	Total Costs Before Medi-Cal Adjustments	2,951,711	2,481,531	5,433,242
6	Medi-Cal Adjustments from MH 1961		(23,707)	(23,707)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			5,409,535
Administrative Costs (County Only)				
9	SD/MC Administration			385,690
10	Healthy Families Administration			19,574
11	Non-SD/MC Administration			205,365
12	Total Administrative Costs			610,629
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			94,285
14	Other SD/MC Utilization Review			44,907
15	Non-SD/MC Utilization Review			68,001
16	Total Utilization Review Costs			207,193
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			4,591,713
19	Total Costs - Lines 9 through 18			5,409,535

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

Legal Entity: NEVADA COUNTY		A	B	C
Legal Entity Number: 00029		Salaries and Benefits	Other	Total Adjustments
1	Fixed Assets		(23,707)	(23,707)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(23,707)	(23,707)

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

Legal Entity: NEVADA COUNTY		A	B	C
Legal Entity Number: 00029		Salaries and Benefits	Other	Total Adjustments
1	Alcohol & Drugs	(209,047)	(27,492)	(236,539)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(209,047)	(27,492)	(236,539)

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY

County Code: 29

Legal Entity: NEVADA COUNTY		A
Legal Entity Number: 00029		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,591,713
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	448,318
4	Day Services (Mode 10)	415,131
5	Outpatient Services (Mode 15 Program 1 + Program 2)	3,613,680
6	Outreach Services (Mode 45)	99,029
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	15,555
9	Total - Lines 2 through 8	4,591,713

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

CR

Legal Entity: NEVADA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00029			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				65					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			3,101					
3	Gross Cost		448,318	448,318					
4	Cost per Unit			144.57					
5	SMA per Unit			138.94					
6	Published Charge per Unit			130.33					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		639					
8A		10/01/04 - 06/30/05		1,848					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			614					
13	Medi-Cal Costs	07/01/04 - 09/30/04	92,382	92,382					
13A		10/01/04 - 06/30/05	267,169	267,169					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	88,783	88,783					
14A		10/01/04 - 06/30/05	256,761	256,761					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	83,281	83,281					
15A		10/01/04 - 06/30/05	240,850	240,850					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		88,767	88,767					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

CR CR

Legal Entity: NEVADA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00029			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				91	95				
1	Allocation Percentage		100.00%	13.21%	86.79%				
2	Total Units			670	2,821				
3	Gross Cost		415,131	54,827	360,304				
4	Cost per Unit			81.83	127.72				
5	SMA per Unit			78.64	122.75				
6	Published Charge per Unit			73.77	115.14				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		100	782				
8A		10/01/04 - 06/30/05		379	1,675				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			191	364				
13	Medi-Cal Costs	07/01/04 - 09/30/04	108,062	8,183	99,879				
13A		10/01/04 - 06/30/05	244,949	31,014	213,934				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	103,855	7,864	95,991				
14A		10/01/04 - 06/30/05	235,411	29,805	205,606				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	97,416	7,377	90,039				
15A		10/01/04 - 06/30/05	220,818	27,959	192,860				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		62,121	15,630	46,491				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY

County Code: 29

County Code: 29			CR	CR	CR	CR	CAW	CAW	
Legal Entity: NEVADA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00029			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)				Function	Function	Function	Function	Function	Function
				01	30	60	70	01	10
1	Allocation Percentage		100.00%	26.98%	31.54%	30.64%	6.42%	1.51%	0.06%
2	Total Units			495,043	449,345	235,442	61,119	7,486	320
3	Gross Cost		3,602,740	971,978	1,136,462	1,103,813	231,191	54,450	2,328
4	Cost per Unit			1.96	2.53	4.69	3.78	7.27	7.28
5	SMA per Unit			1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit			1.77	2.28	4.23	3.41	1.77	2.28
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		87,870	41,755	34,176	7,148		
8A		10/01/04 - 06/30/05		274,857	190,910	111,278	22,854		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			145	7,133			
9A		10/01/04 - 06/30/05			90	6,326			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		1,005	2,190				
10A		10/01/04 - 06/30/05		1,070	2,620	285	180		
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,215	5,345	720			
11A		10/01/04 - 06/30/05		8,530	40,209	1,470	660		
12	Non-Medi-Cal Units			120,496	166,081	74,054	30,277	7,486	320
13	Medi-Cal Costs	07/01/04 - 09/30/04	465,395	172,526	105,605	160,226	27,038		
13A		10/01/04 - 06/30/05	1,630,649	539,660	482,840	521,700	86,448		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	448,038	166,074	101,882	154,134	25,947		
14A		10/01/04 - 06/30/05	1,570,124	519,480	465,820	501,864	82,960		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	419,670	155,530	95,201	144,564	24,375		
15A		10/01/04 - 06/30/05	1,470,410	486,497	435,275	470,706	77,932		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	33,808		367	33,441			
17A		10/01/04 - 06/30/05	29,886		228	29,658			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	32,524		354	32,170			
18A		10/01/04 - 06/30/05	28,750		220	28,530			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	30,503		331	30,173			
19A		10/01/04 - 06/30/05	26,964		205	26,759			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	7,512	1,973	5,539				
21A		10/01/04 - 06/30/05	10,744	2,101	6,626	1,336	681		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	7,243	1,899	5,344				
22A		10/01/04 - 06/30/05	10,354	2,022	6,393	1,285	653		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	6,772	1,779	4,993				
23A		10/01/04 - 06/30/05	9,687	1,894	5,974	1,206	614		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/04 - 09/30/04	19,279	2,386	13,518	3,376			
29A		10/01/04 - 06/30/05	127,831	16,748	101,695	6,892	2,497		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	18,585	2,296	13,042	3,247			
30A		10/01/04 - 06/30/05	123,257	16,122	98,110	6,630	2,396		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	17,383	2,151	12,187	3,046			
31A		10/01/04 - 06/30/05	115,243	15,098	91,677	6,218	2,251		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,277,636	236,584	420,044	347,184	114,527	54,450	2,328

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY

County Code: 29

			CAW	CAW	CAW	CAW	CAW		
Legal Entity: NEVADA COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00029			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Function	Function	Function	Function	Function	Function	Function
			30	40	50	60	70		
1	Allocation Percentage		0.02%	1.84%	0.20%	0.67%	0.11%		
2	Total Units		120	9,130	980	3,320	545		
3	Gross Cost		873	66,407	7,126	24,148	3,964		
4	Cost per Unit		7.28	7.27	7.27	7.27	7.27		
5	SMA per Unit		2.44	2.44	2.44	4.51	3.63		
6	Published Charge per Unit		2.28	2.28	2.28	4.23	3.41		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		120	9,130	980	3,320	545		
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		873	66,407	7,126	24,148	3,964		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY

County Code: 29

MHS

ASO

Legal Entity: NEVADA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00029			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)									
1	Allocation Percentage		100.00%	39	34				
2	Total Units			95.49%	4.51%				
3	Gross Cost		10,940	13,275	182				
				10,447	493				
4	Cost per Unit			0.79	2.71				
5	SMA per Unit			2.44	2.44				
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		825	82				
8A		10/01/04 - 06/30/05		7,035	100				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		555					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			4,860					
13	Medi-Cal Costs	07/01/04 - 09/30/04	871	649	222				
13A		10/01/04 - 06/30/05	5,807	5,536	271				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,213	2,013	200				
14A		10/01/04 - 06/30/05	17,409	17,165	244				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	437	437					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	1,354	1,354					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		3,825	3,825					

DETAIL COST REPORT

**ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL**

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MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

County Code: 29		CR		CR				
Legal Entity: NEVADA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00029		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			10	20				
1	Allocation Percentage		100.00%	89.09%	10.91%			
2	Total Units		130,389	16,165				
3	Gross Cost	99,029	88,225	10,804				
4	Cost per Unit		0.68	0.67				
5	Non-Medi-Cal Units		130,389	16,165				
6	Non-Medi-Cal Costs	99,029	88,225	10,804				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

CR

Legal Entity: NEVADA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00029		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			40					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		1,017					
3	Gross Cost	15,555	15,555					
4	Cost per Unit		15.29					
5	Non-Medi-Cal Units (Same as Line 2)		1,017					
6	Non-Medi-Cal Costs (Same as Line 3)	15,555	15,555					

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY County Code: 29 Legal Entity: NEVADA COUNTY Legal Entity Number: 00029			REIMBURSEMENT TYPE				PC	SMA			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04											
1A		10/01/04 - 06/30/05											
2	Medi-Cal SMA	07/01/04 - 09/30/04						267,169	244,949	1,630,649	2,142,767	5,807	2,148,574
2A		10/01/04 - 06/30/05						88,783	103,855	448,038	640,675	2,213	642,888
3	Medi-Cal P. C.	07/01/04 - 09/30/04						256,761	235,411	1,570,124	2,062,296	17,409	2,079,705
3A		10/01/04 - 06/30/05						83,281	97,416	419,670	600,368		600,368
4	Medi-Cal N. R.	07/01/04 - 09/30/04						240,850	220,818	1,470,410	1,932,078		1,932,078
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						88,783	103,855	448,038	640,675	871	641,546
5A		10/01/04 - 06/30/05						256,761	235,411	1,570,124	2,062,296	5,807	2,068,103
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								33,808	33,808		33,808
6A		10/01/04 - 06/30/05								29,886	29,886		29,886
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								32,524	32,524		32,524
7A		10/01/04 - 06/30/05								28,750	28,750		28,750
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04								30,503	30,503		30,503
8A		10/01/04 - 06/30/05								26,964	26,964		26,964
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04								32,524	32,524		32,524
10A		10/01/04 - 06/30/05								28,750	28,750		28,750
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04						88,783	103,855	480,561	673,198	871	674,070
11A		10/01/04 - 06/30/05						256,761	235,411	1,588,874	2,091,046	5,807	2,096,853
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								7,512	7,512		7,512
12A		10/01/04 - 06/30/05								10,744	10,744	437	11,181
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								7,243	7,243		7,243
13A		10/01/04 - 06/30/05								10,354	10,354	1,354	11,708
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								6,772	6,772		6,772
14A		10/01/04 - 06/30/05								9,687	9,687		9,687
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								7,243	7,243		7,243
16A		10/01/04 - 06/30/05								10,354	10,354	437	10,791
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04						88,783	103,855	487,804	680,441	871	681,313
21A		10/01/04 - 06/30/05						256,761	235,411	1,609,228	2,101,400	6,244	2,107,644
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04								19,279	19,279		19,279
23A		10/01/04 - 06/30/05								127,831	127,831		127,831
24	Healthy Families SMA	07/01/04 - 09/30/04								18,585	18,585		18,585
24A		10/01/04 - 06/30/05								123,257	123,257		123,257
25	Healthy Families P. C.	07/01/04 - 09/30/04								17,383	17,383		17,383
25A		10/01/04 - 06/30/05								115,243	115,243		115,243
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04								18,585	18,585		18,585
27A		10/01/04 - 06/30/05								123,257	123,257		123,257
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04								20,416	20,416		20,416
28A		10/01/04 - 06/30/05								41,041	41,041		41,041
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04						88,783	103,855	487,388	660,025	871	660,897
35A		10/01/04 - 06/30/05						256,761	235,411	1,568,187	2,060,359	6,244	2,066,603
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04								18,585	18,585		18,585
37A		10/01/04 - 06/30/05								123,257	123,257		123,257
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

LOWER OF COSTS OR CHARGES EXEMPTION DETERMINATION (Optional)

MH 1969 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY
County Code: 29

Legal Entity: NEVADA COUNTY		A	B	C	D	E
Legal Entity Number: 00029		Total Inpatient	Total Outpatient			
		Mode 05 Hospital Inpatient	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services	
1	Amount billed to Medi-Cal		289,333	298,945	1,834,667	2,422,945
	Non-Medicare/Medi-Cal Actual Charges					
2	Non-Medicare/Medi-Cal Patient Revenue					75,740
3	Non-Medicare/Medi-Cal Patient Insurance					34,375
4	Subtotal					110,115
5	Non-Medicare/Medi-Cal Published Charges		20,071	48,855	1,138,156	1,207,082
6	Ratio of Actual to Published Charges	0.00%				9.12%
7	Medi-Cal Adjusted Customary Charges					221,031
8	Medi-Cal Costs					2,890,555
9	60 Percent of Medi-Cal Costs					1,734,333
DMH use only						
		Inpatient				Outpatient
Line 9 greater than line 7.		<input type="checkbox"/>	Exempt			<input checked="" type="checkbox"/>
Line 7 greater than line 9.		<input checked="" type="checkbox"/>	Not Exempt			<input type="checkbox"/>

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NEVADA COUNTY

County Code: 29

Legal Entity: NEVADA COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00029		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			2,788,956	2,788,956						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			99,865	99,865						
3	Total Medi-Cal Direct Service Gross Reimbursement				2,888,821						
4	Medi-Cal Administrative Reimbursement Limit				433,323						
5	Medi-Cal Administration				385,690						
6	Medi-Cal Administrative Reimbursement				385,690	192,845					192,845
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement			141,843	141,843						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				141,843						
8	Healthy Families Administrative Reimbursement Limit				14,184						
9	Healthy Families Administration				19,574						
10	Healthy Families Administrative Reimbursement				14,184				9,220		9,220
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				94,285					70,714	70,714
15	Other SD/MC Utilization Review (County Only)				44,907	22,454					22,454
16	SD/MC Net Reimbursement for Direct Services 07/01/04 - 09/30/04			653,654	653,654		326,827				326,827
16A	SD/MC Net Reimbursement for Direct Services 10/01/04 - 06/30/05			2,055,812	2,055,812			1,027,906			1,027,906
17	Enhanced SD/MC Net Reimb. (Children) 07/01/04 - 09/30/04			7,243	7,243				4,708		4,708
17A	Enhanced SD/MC Net Reimb. (Children) 10/01/04 - 06/30/05			10,791	10,791				7,014		7,014
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										1,652,467
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										1,652,467
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										1,652,467
24	Healthy Families Net Reimbursement 07/01/04 - 09/30/04			18,585	18,585				12,080		12,080
24A	Healthy Families Net Reimbursement 10/01/04 - 06/30/05			123,257	123,257				80,117		80,117
25	Total Healthy Families Reimbursement Before Excess FFP										101,417
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										101,417